

Massachusetts ELF Reject Code Solutions TY06

001	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
003	The return is not for the current tax year.	Previous year returns cannot be filed electronically.
004	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
005	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
006	The taxpayer's Social Security number is blank.	Please make sure the taxpayers Social Security number is correct.
007	A part of the taxpayer's address or name on the Form-1, Schedule CB or M-4868 is blank or exceeds the maximum number of characters.	Please make sure all of the address fields and names on the return are complete and accurate.
008	An Extension was filed later than April 17, 2007.	Extensions must be filed no later than April 17, 2007.
009	The M-2210 amount on the Form 1 must equal the penalty amount on the Form M-2210.	Please check the M-2210 amounts on the Form 1 and on the Form M-2210.
010	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
012	The tax due amount on the Form 1 is not equal to the sum of its parts.	Please check that the amount in the tax due line is correct.
014	The Social Security number and name of the primary and/or spouse does not match DOR records.	Please verify the Social Security Number and name, if the information is correct resubmit the return and it will be accepted.
015	The filing status has not been indicated.	Please make sure a filing status has been selected.
016	A return can only be rejected a maximum of five times. Once it is rejected for the fifth time it may not be filed electronically again.	This return cannot be filed electronically.
017	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
018	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
020	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.

Massachusetts ELF Reject Code Solutions TY06

022	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
023	The city field on the Form 1 of the taxpayer's address is not properly formatted.	Please enter alpha characters only in the city field. Do NOT abbreviate cities.
024	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
025	The wages entered on the Form 1 are negative.	Please make sure that the wages on the Form 1 are positive.
026	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
027	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
028	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
029	The EFIN of the originator of the return is not on DOR's list of approved EFIN's from the IRS.	If you do not have a valid EFIN with the IRS, you must apply to the IRS and be approved. If you have a valid EFIN with the IRS, please call DOR's Customer Service.
030	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
031	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
032	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
036	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
037	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
038	Tax after credits does not equal tax minus total credits on the Form 1.	Please check the tax and credit amounts on the return.
039	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
042	The deduction for spouse's FICA is entered, although taxpayer is not filing jointly.	Please check the filing status.
043	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.

Massachusetts ELF Reject Code Solutions TY06

044	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
045	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
046	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
047	A total field is entered with no entry leading to the total or an amount leading to a total is present without a total.	Check your acknowledgement to determine which form or schedule is producing the error. Verify for that form or schedule that all totals are correct.
048	The dependent under 12 deduction is not equal to the number of dependents shown on the return multiplied by \$3600.	Please check the number of dependents claimed and the amount claimed for the child under 12 deduction.
049	Both the child under 12 deduction and the child care expense deduction are being claimed. Only one or the other is allowed.	Please make sure that you are taking only the child under 12 deduction or the child care expense deduction, not both.
050	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
051	The number of dependents claimed for the dependents under 12/age 65 or over Deduction (Form 1, Line 13; Form NR/PY, Line 16) is not 0, 1 or 2.	Please enter 0, 1 or 2 for the number of dependents claimed for the dependents under 12/age 65 or over Deduction (Form 1, Line 13; Form NR/PY, Line 16).
053	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
055	The dependent deduction has been claimed, and the filing status is married filing separate.	You cannot claim the dependent deduction if the filing status is married filing separate.
057	The number of over 65 exemptions claimed is 2 and the filing status is NOT Married Filing Joint Return.	Please make sure you are taking the correct age 65 or over exemption.
058	The number of exemptions for age 65 or over must be 0, 1 or 2.	Please make sure you are taking the correct age 65 or over exemption.
059	The blindness exemption amount must be 0, \$2,200 or \$4,400.	Please check you are taking the correct blindness exemption amount.
060	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.

Massachusetts ELF Reject Code Solutions TY06

061	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
062	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
063	Married filing jointly returns require two taxpayers Social Security numbers.	Please check that each taxpayer has a valid Social Security number.
064	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
065	Married filing separate returns must contain the spouse's Social Security number.	Please enter the spouse's Social Security number.
070	The primary Social Security number is not valid.	Please make sure that the primary Social Security number is correct.
071	The secondary Social Security number is not valid.	Please make sure that the secondary Social Security number is correct.
072	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
073	The Schedule NTS-L- NR/PY subtotal calculated incorrectly.	Please make sure that the Schedule NTS-L- NR/PY subtotal is correct.
074	The return is claiming no tax status and the filing status is Married Filing Separate Return.	If the filing status is Married Filing Separate Return, you do not qualify for No Tax Status.
075	The Interest and Dividends amount from Form 1 does not equal the amount from the Schedule B.	Please make sure that the Interest and Dividends amount on the Schedule B and Form 1 are correct.
076	Mass. bank interest reported on the Form 1 is different from the amount reported on Schedule B.	Please make sure that the Mass. bank interest amounts reported on the Schedule B and Form 1 are correct.
077	The 12% income amount on the Form 1, must equal adjusted gross 12% income amount on the Schedule B.	Please make sure that the 12% income amount on the Schedule B and Form 1 are correct.
078	The capital gain tax amount on the Form 1, must equal the capital gain tax amount on the Schedule D or the Schedule DIS.	Please make sure that the capital gain tax amounts are correct.
079	Schedule D subtotal calculated wrong.	Please make sure that all of the Schedule D subtotals are correct.
080	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.

Massachusetts ELF Reject Code Solutions TY06

082	The overpayment must equal the sum of the refund and the amount applied to estimated tax for next year.	Please make sure that the overpayment amount, amount applied to next year's estimated tax and the refund amount are all correct.
083	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
084	The total 5.3% (or optional 5.85) income on the Form 1 NR/PY does not equal the same field on the Schedule NTS-LNR/PY.	Please make sure that the total 5.3% (or optional 5.85) income on the Form 1 NR/PY and the same field on the schedule NTS-LNR/PY amounts are correct.
085	The adjustments to income amount on the Schedule NTS-L-NR/PY does not equal the sum of its parts.	Please make sure that the adjustments to the income amount on the schedule NTS-L-NR/PY is correct.
087	Amounts are present in lines 4 and/or 9 on the Schedule Y, but the appropriate radio buttons are not filled.	Please make sure that if amounts are present in lines 4 and/or 9 on the Schedule Y, that the appropriate boxes are checked.
089	The total tax amounts on the Form 1 NR/PY and the Schedule NTS-L-NR/PY are not equal.	Please make sure that the total tax amounts on the Form 1 NR/PY and the schedule NTS-L-NR/PY are correct.
090	The limited income credit on the Form 1 NR/PY and the schedule NTS-L-NR/PY are not equal.	Please make sure that the limited income credit on the Form 1 NR/PY and the Schedule NTS-L-NR/PY are correct.
092	This Social Security number is not eligible to file electronically.	This Social Security number is not eligible to file electronically.
093	Wages reported on the Form 1 are less than the sum of the wages from the W-2's.	Please make sure that the wages reported on the Form 1 are based on the Form W-2's wages submitted with the return.
094	The amount reported for Line 14c on the Form 1 NR/PY is not equal to the sum of its parts, based on the amounts reported on the Schedules B and/or D (D-IS).	Please make sure that the line 14c amount is correct.
095	The withholding reported does not equal the sum of the withholding from the W-2's, W-2G's and 1099 forms.	Please make sure that the withholding amount is correct.

Massachusetts ELF Reject Code Solutions TY06

096	When Long-Term Capital Gains on Collectibles amount is greater than zero on the Schedule B, then Long Term Gains on Collectibles must be present on Schedule D.	Please make sure that the Long Term Gains on Collectibles amounts on the Schedule B & D are correct.
097	The rental deduction amount cannot exceed \$1500 for Married Filing a Separate Return, and cannot exceed \$3000 for any other filing status.	Please make sure that the rental deduction amount is correct.
098	When the cost of goods sold and/or operations is significant on Schedule C, then it must equal the amount on Schedule C-1.	Please make sure that the cost of goods sold and/or operations amounts are correct.
099	If the Business/Profession or farm income/loss amount is present, then at least one SCH C or US SCH F must be present.	Please make sure that the Business/Profession or farm income/loss amount is correct.
100	The total credits on the Form 1 must equal the Limited Income Tax Credit plus Schedule Z credits.	Please make sure the total credit amount is correct.
101	The election fund donation amount can only exceed \$1 if the filing status is Married Filing Joint Return.	Please make sure that the election fund donation amount is correct.
102	When taxable earned income is less than \$10, then the tax due must be 0.	Please make sure that the tax due amount is correct.
103	Withholding cannot be claimed on the return if there is no Massachusetts withholding on the W2, W-2G, 1099-R, or 1099-G.	Please make sure that the withholding amount is correct.
104	The Massachusetts election contribution is calculated incorrectly.	Please make sure that the Massachusetts election contribution amount is correct.
105	The total tax payments amount does not equal the total of all credits, plus payments.	Please make sure that the total tax payments amount is correct.
106	The Massachusetts Election Contribution cannot be claimed for a non-resident.	Please make sure that the Massachusetts election contribution amount is correct.

Massachusetts ELF Reject Code Solutions TY06

107	The EFW settlement date must be valid.	Please make sure that the EFW settlement date is correct, if it is and you are still having a problem please contact your software provider and/or transmitter.
108	If a refund is being claimed and the total tax payments is not greater than the tax after credits plus contributions.	Please make sure that the payments and/or refund amounts are correct.
109	The election fund cannot exceed \$2.	Please make sure that the election fund amount is correct.
110	The address field is not properly formatted.	Please enter alpha characters only and do NOT abbreviate cities, if the address is correct please contact your software provider and/or transmitter.
111	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
112	The following fields cannot be blank: Address, City/Town, State, First Name or Last name.	Please make sure that the Address, City/Town, State, First Name or Last name fields are correct.
115	When the filing the status is Single or Head of Household then the Spouse's Social Security number should be blank.	Please make sure that the Spouse's Social Security number is correct.
116	A line item that is significant requires a statement, yet no statement is present.	Please contact your software provider and/or transmitter.
117	If the tax liability is less then \$1 (\$2 filing jointly), you cannot contribute to the Massachusetts Election Campaign Fund.	Please make sure that the amount of the contribution to the Massachusetts Election Campaign Fund is correct.
118	On the Form 1 NR/PY, total working days must equal working days outside Mass. plus working days inside Mass.	Please make sure that the total working days amount is correct.
119	The credit forward amount applied to the next tax year exceeds the overpayment minus any penalties.	Please make sure that the credit forward amount is correct.
120	Electronic Funds Withdrawals cannot be warehoused with a settlement date greater than 04/18/06.	Please make sure that the EFW settlement date is correct.
122	There is missing or invalid information on the Form W-2(s).	Please make sure that all the fields on the W-2(s) are correct.

Massachusetts ELF Reject Code Solutions TY06

123	Information on a Form W-2 is missing.	Please check that the W-2(s) information is correct.
124	For each Form W-2G that is present, payer name and payer identification must be present.	Please make sure that the W2-G(s) is correct.
125	The payer name and payer identification is missing from the 1099R.	Please make sure that the 1099R(s) is correct.
126	The paid preparer's Social Security Number/PTIN on the Form 1 is missing.	Please make sure that the preparer's Social Security number or PTIN is correct.
127	The wages on a W-2 are less than the state tax withheld.	Please make sure that the W-2 information is correct.
129	When total payments are equal to tax after credits plus voluntary contributions, then the overpayment applied amount and the refund amount must equal zero.	Please make sure that the total payments, tax after credits, voluntary contributions, overpayment applied, and refund amounts are correct.
130	The total exemptions amount is not equal to the total of each of the individual exemption amounts.	Please make sure that the total exemption amount is correct.
131	Total other Income from Schedule X does not equal other Income on the Form 1.	Please make sure that the Schedule X Total other Income and the Form 1 Other Income amounts are correct.
132	Total other Deductions from Schedule Y does not equal other Deductions on the Form 1.	Please make sure that the Schedule Y Total other Deductions and the Form 1 Other Deductions amounts are correct.
133	The Schedule Z credit amount does not match the Form 1 Schedule Z credit amount.	Please make sure that the Schedule Z amount and the Form 1 Schedule Z amount are correct.
135	The Brownfields Credit has been claimed, but the Brownfields certificate number is not present.	Please make sure that the Brownfields Credit amount and certificate number are correct.
136	The Film Incentive Credit has been claimed, but the Film Incentive certificate number is not present.	Please make sure that the Film Incentive Credit amount and certificate number are correct.
137	The Medical Device Credit has been claimed, but the Medical Device certificate number is not present.	Please make sure that the Medical Device Credit amount and certificate number are correct.

Massachusetts ELF Reject Code Solutions TY06

138	The total deduction amount on the Form 1 does not equal the sum of deductions taken.	Please make sure that the total deduction amount is correct.
139	The Social Security number on one of the following forms: W-2 or 1099-R does not match either the primary or secondary Social Security numbers on the Form 1.	Please make sure that the Social Security number on all forms is correct.
141	The return qualifies for No Tax Status, but it was not claim on the return.	Please make sure that the No Tax Status is correct.
142	The return does not qualify for No Tax Status, but it was claimed on the return.	Please make sure that the No Tax Status is correct.
144	The Form M-4868 end date is not 12/31/06.	Please make sure that the Form M-4868 end date is correct.
145	The number of legally blind exemptions must be 0, 1 or 2.	Please make sure that the number of blindness exemptions claimed is correct.
146	The electronic extension is not properly formatted.	Please contact your software provider and/or transmitter.
147	Schedule C has reported wages on line 25 and the EIN is missing on the Schedule C.	Please make sure that the EIN is present on the Schedule C when wages are reported as an expense on the Schedule C.
148	The return does not qualify for the Limited Income Credit, but it was claimed on the return.	Please make sure that the Limited Income Tax Credit is correct.
149	The taxpayer can only claim two blindness exemptions if "married filing jointly".	Please check that the number of exemptions claimed for legally blind entered and the filing status are correct.
150	The maximum child care deduction is \$4,800 for one qualifying individual and \$9,600 for two or more qualifying individuals.	Please make sure that the child care expenses amount is correct.
151	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
152	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
153	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.

Massachusetts ELF Reject Code Solutions TY06

154	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
155	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
156	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
157	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
158	The bank interest after exemption must equal the total bank interest minus the interest exemption.	Please make sure that the bank interest amount is correct.
159	Filing status must be married filing jointly if bank interest exemption equals \$200.	Please make sure that the bank interest exemption amount and or the filing status are correct.
160	The total income amount must equal lines 3 through 9 for the Form 1, and lines 5 through 11 for Form1-NR/PY.	Please make sure that the total income amount is correct.
161	The taxpayer's FICA cannot exceed \$2000.	Please make sure that the FICA amount is correct
162	The spouse's FICA cannot exceed \$2000.	Please make sure that the FICA amount is correct.
163	The rental deduction must equal 50% of the total rent paid in a tax year.	Please make sure that the rental deduction amount is correct.
164	The Home Heating Fuel deduction cannot be claimed if the filing status is Married Filing Separate.	Please make sure that the Home Heating Fuel Deduction amount is correct.
165	Income after Deductions (Form 1 Line 17, Form NR/PY Line21) must equal the income on this return minus the total deductions.	Please make sure that the income after deductions amount is correct.
166	When filing status is Head of Household, then the personal exemption must be \$5,950.	Please make sure that the personal exemption amount is correct.
167	The Home Heating Fuel deduction cannot exceed \$800.	Please make sure that the Home Heating Fuel Deduction amount is correct.

Massachusetts ELF Reject Code Solutions TY06

168	The Home Heating Fuel deduction cannot be claimed if you exceed AGI limits: \$50,000 for Single and \$75,00 for Married Filing Joint or Head of Household.	Please make sure that the Home Heating Fuel Deduction amount is correct.
169	When the filing status is Single or Married Filing Separate then the personal exemption must be \$3,850.	Please make sure that the personal exemption amount is correct.
170	When the filing status is Married Filing Jointly then the personal exemption must be \$7,700.	Please make sure that the personal exemption amount is correct.
171	The return indicates that a Schedule D-IS is present, but the Schedule D-IS flag is not checked.	Please make sure that the Schedule D-IS flag is correct, if so please contact your software provider and/or transmitter.
172	The extension has a payment amount and the banking information is missing/incomplete.	Please make sure that the banking information is correct.
173	The sum of all the statutory Schedule C's income is not greater than or equal to the sum of all the statutory W-2's.	Please make sure that the statutory Schedule C's and W-2's are correct.
174	The Schedule DI is required for this return.	Please make sure that the Schedule DI is correct.
175	Income for the tax tables must equal income after deductions minus exemptions.	Please make sure that the income after exemptions and deductions are correct.
176	A statement is required for a Form NR/PY when the difference between line 3 and line 14f is greater than 10%.	Please make sure that the return contains the necessary statement.
177	The 12% tax on Schedule B is calculated incorrectly.	Please make sure that the Schedule B is correct.
178	An extension has already been accepted containing this SSN, this apparent duplicate extension is being rejected.	If this is not a duplicate extension and you desire that this extension be processed, please resubmit and we will process the extension upon its resubmission.
179	You have entered a negative amount where you cannot enter a value less than zero.	Check your acknowledgement to determine which Form/Schedule and line item is affected and make sure that the amount entered is correct.

Massachusetts ELF Reject Code Solutions TY06

181	The Form 1 NR/PY must be a Part Year Resident or a Nonresident.	Please make sure that the residency status box is correct.
182	The Nonresident box is checked and there is information in the part year resident date fields.	Please make sure that the Part year date fields and residency status are correct.
183	The Part Year resident box is checked and there is no information in the part year resident date fields.	Please make sure that the Part year date fields and residency status are correct.
184	The Part Year Resident total days are not valid.	Please make sure that the Part year date fields and residency status are correct.
185	The tax on the income amount is not correct.	Please make sure that the tax amount is correct.
186	For Part Yr resident Form 1 NR/PY, no values should be reported on lines 13 and 14.	Please make sure that lines 13 and 14 on the Form 1 NR/PY are correct.
187	The return qualifies for the Limited Income Credit, but it was not claimed on the return.	Please make sure that the Limited Income Tax Credit is correct.
188	The tax after voluntary contributions was calculated incorrectly.	Please make sure that the tax after voluntary contributions amount is correct.
189	The tax due has been calculated incorrectly.	Please make sure that the tax due amount is correct.
190	The total tax must equal the 5.3% tax or the 5.85% tax plus the 12% tax, plus the 5% tax, plus the credit recapture amount.	Please make sure that the total tax amount is correct.
191	The overpayment has been calculated incorrectly.	Please make sure that the overpayment amount is correct.
192	The Home Energy Efficiency Credit cannot exceed \$600 for a residential dwelling or \$1000 for a multi-unit dwelling.	Please make sure that the Home Energy Efficiency Credit amount is correct.
193	The extension payment amount is zero and bank information is present.	Please make sure that the extension payment amount and/or the bank information is correct.
194	Overpayment and tax due cannot both be present.	Please make sure that the tax due and overpayment amounts are correct.

Massachusetts ELF Reject Code Solutions TY06

195	If the blindness exemption amount is \$4400, the filing status must be married filing jointly.	Please make sure that the blindness exemption amount is correct.
196	The Form 1 NR/PY is claiming the Limited Income Credit or is claiming No Tax Status and the Schedule NTS-L-NR/PY is not part of the return.	Please make sure that the Schedule NTS-L-NR/PY is correct.
199	The return is entitled to the limited income tax credit, but the amount taken does not match the DOR calculated amount.	Please make sure that the limited income tax credit amount is correct.
200	For Form 1-NR/PY, when the deduction and exemption ratio is present, then total income must be greater than zero.	Please make sure that the total income amount is correct.
201	The dependent exemption amount does not match the number of dependents.	Please make sure that the number of dependents and the dependent exemption amount are correct.
202	If claiming the Earned Income Credit, the Amount from the US Return and the number of qualifying children must be present.	Please make sure that the EIC Amount from the US Return and the number of qualifying children are correct.
203	The age 65 or over exemption is calculated incorrectly.	Please make sure that the over 65 exemption amount is correct.
204	The blindness exemption is calculated incorrectly.	Please make sure that the blindness exemption amount is correct.
205	The Mass. EIC is not calculated correctly.	Please make sure that that the Mass. EIC amount is correct.
206	For the Form 1NR/PY, Total 5.3% income line 12 must equal line 14a.	Please make sure that lines 12 and 14a on the Form 1 NR/PY are correct.
207	For the Form NR/PY Line 14b Interest income must be the smaller of the Mass. bank interest or the exemption.	Please make sure that the Interest Income amount on the Form NR/PY Line 14 amount is correct.
208	For the Form 1NR/PY, Mass EIC amount on the Form NR/PY is equal to 15% of the US EIC amount multiplied by the deduction and exemption ratio.	Please make sure that the EIC amount is correct.

Massachusetts ELF Reject Code Solutions TY06

209	For the Form NR/PY the total income for this return must equal the total 5.3% or 5.85% income plus interest exemption plus 12% income.	Please make sure that the Total income amount is correct.
210	For the Form 1NR/PY, Total income must equal total income for this return plus non-Mass. source income.	Please make sure that the Total Income amount is correct.
211	For the Form 1NR/PY, Deduction and Exemption ratio must equal total income for this return divided by total income.	Please make sure that the Deduction and Exemption ratio is correct.
213	For the Form 1NR/PY, total exemptions must be equal to the total exemptions from page 1 multiplied by the deduction and exemption ratio.	Please make sure that the total exemption amount is correct.
216	For the Form 1 NR/PY the other dwelling button on line 18 is checked yes and the rental deduction has been taken.	Please make sure that the Rental Deduction amount is correct.
218	The schedule NTS-L-NR/PY has been filed with a resident return.	Please make sure that the Schedule NTS-L-NR/PY is correct.
220	For the Form NR/PY, the wages, salaries, tips, and other employee compensation amounts is not equal to or greater than the sum of the Massachusetts W-2's wages.	Please make sure that the wages, salaries, tips, and other employee compensation amount is correct.
224	The Mass Bank Interest Exemption amount can only be \$200 if the filing status is Married Filing Joint Return.	Please make sure that the Mass. Bank Interest exemption amount and/or the filing status is correct.
227	No more than 5 US Schedule Fs are allowed per return for Electronic Filing.	Please make sure that the number of Schedule F's is correct.
228	The return indicates an M-2210 penalty, but the Form M-2210 is not present.	Please make sure that the M-2210 is present, if so please contact your software provider and/or transmitter.
229	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
230	The payment with the return exceeds the tax due amount.	Please make sure that the payment amount with the return does not exceed the tax due amount on the return.

Massachusetts ELF Reject Code Solutions TY06

231	The total exemptions amounts do not agree. (Form 1 lines 2f and 18, Form NR/PY Lines 4f and 22)	Please make sure that the exemption amounts are correct.
232	For the Form 1 NR/PY Alimony and/or Taxable IRA cannot be taken.	Please make sure that the Alimony and or Taxable IRA amount is correct.
233	The Social Security number on the M-2210 is different from either of the Social Security numbers on the Form 1.	Please make sure that the Social Security number on the M-2210 is correct.
234	When the exception to the M-2210 is checked on the Form 1, then one of the exceptions to the underpayment penalty must be checked on the Form M-2210.	Please make sure that the exceptions to the underpayment penalty on the Form M-2210 is correct.
235	When the exception to the M-2210 is checked on the Form M-2210, then one of the exceptions to the underpayment penalty must be checked on the Form 1.	Please make sure that the exceptions to the underpayment penalty on the Form 1 is correct.
236	The current year tax amount on the Form M2210 must equal current year tax amount on the Form 1.	Please make sure that the current year tax amount on the Form M-2210 is correct.
237	The total credits on the Form 1 must equal the total credits on the Form M-2210.	Please make sure that the total credits on the Form M-2210 is correct.
238	The balance on the Form M-2210 must equal the total tax minus total credits.	Please make sure that the balance amount on the Form M-2210 is correct.
240	When the exception to the M-2210 is checked on the Form 1, then the Form M-2210 must be present.	Please make sure that the Form M-2210 is present, if so please contact your software provider and/or transmitter.
241	The total credits on the Form M-2210 cannot be negative.	Please make sure that he total credit amount on the Form M-2210 is correct.
243	The rental, royalty, remic, partnership, S Corp, trust, income/loss amount on the Form 1 must equal the amount on Schedule E.	Please make sure that the Schedule E amounts are correct.
244	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.

Massachusetts ELF Reject Code Solutions TY06

245	If the Senior Circuit Breaker credit is greater than zero, the Schedule CB must be present.	Please make sure that the Schedule CB is present, if so please contact your software provider and/or transmitter.
246	The return does not qualify for the senior circuit breaker credit unless either spouse has turned 65 before the end of the taxable year.	Please make sure that the Schedule CB is correct.
247	The living quarters status on the Schedule CB should be either "R" or "H".	Please make sure that the Schedule CB is correct.
248	The assessed value of principal residence on the Schedule CB is greater than zero but the living quarters status is not "H".	Please make sure that the Schedule CB is correct.
249	If the assessed value of the residence is greater than \$684,000, the taxpayer does not qualify for the CB credit.	Please make sure that the Schedule CB is correct.
251	The total Mass. income on the Schedule CB is calculated incorrectly.	Please make sure that the Schedule CB is correct.
252	The dependent exemption amount on the Schedule CB must equal dependent exemption amount on the Form 1.	Please make sure that the Schedule CB is correct.
253	The over 65 exemption amount on the Schedule CB must equal the over 65 exemption amount on the Form 1.	Please make sure that the Schedule CB is correct.
254	The blindness exemption amount on the Schedule CB must equal the blindness exemption amount on the Form 1.	Please make sure that the Schedule CB is correct.
255	The exemptions from income amount on Schedule CB must equal the dependent exemptions plus the 65 or over exemption plus the blindness exemption amount.	Please make sure that the Schedule CB is correct.
256	The qualifying income on Schedule CB must equal the Mass total income minus the exemptions from income.	Please make sure that the Schedule CB is correct.

Massachusetts ELF Reject Code Solutions TY06

257	The qualifying income on the return is greater than the threshold for your filing status for the Schedule CB.	Please make sure that the Schedule CB is correct.
258	Your living quarters status is Renter and you filled in a line pertaining to Homeowners on the Schedule CB.	Please make sure that the Schedule CB is correct.
259	Your living quarters status is Homeowner and you filled in a line pertaining to Renters on the Schedule CB.	Please make sure that the Schedule CB is correct.
260	The total real estate taxes paid in tax reporting year minus the adjustments to real estate taxes are incorrect on the Schedule CB.	Please make sure that the Schedule CB is correct.
261	The total of line 15 plus water and sewer is incorrect on the Schedule CB.	Please make sure that the Schedule CB is correct.
262	The income threshold is not equal to 10% of the qualified income on the Schedule CB.	Please make sure that the Schedule CB is correct.
263	The total income minus the income threshold is incorrect on the Schedule CB.	Please make sure that the Schedule CB is correct.
264	The total Schedule CB credit cannot exceed \$870.	Please make sure that the Schedule CB is correct.
265	The Schedule CB credit must equal the CB credit taken on the Form 1.	Please make sure that the Schedule CB is correct.
266	Twenty-five percent of the total rent and/or the landlord's address are missing.	Please make sure that the Schedule CB is correct.
267	Schedule CB rent amount must be 25% of total rent shown on the return.	Please make sure that the Schedule CB is correct.
268	Schedule CB Line 23 amount is incorrect.	Please make sure that the Schedule CB is correct.
269	The Unemployment Compensation must exceed the Unemployment Withholding.	Please make sure that the Unemployment information is correct.
270	The return has both a Schedule D and a Schedule DIS.	Please make sure that only a Schedule D or a Schedule DIS is present.

Massachusetts ELF Reject Code Solutions TY06

271	For a Part Year Resident return, total days as a Massachusetts resident must be present.	Please make sure that the Total days are correct.
272	The Massachusetts State Lottery winnings are not reported on the correct line.	Please make sure that the Massachusetts State Lottery winnings are reported on the correct line (Form 1, Line 8b, Form NR/PY Line 10b).
801	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
802	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
803	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
804	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
805	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
806	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
807	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
808	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
818	A tax transmission has been filed after the end of the filing season.	Tax transmissions can not be filed after the filing season has ended.
819	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
821	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
824	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
825	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
840	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.
900	A return has been filed with this Social Security number.	A return has been filed for this Social Security Number, therefore this Social Security Number cannot electronically file.

Massachusetts ELF Reject Code Solutions TY06

901	The same Social Security number is contained in the same transmission.	Please contact your software provider and/or transmitter.
902	A declaration control number of a return must not duplicate another DCN on a previously accepted return for the current processing year.	Please check that the declaration control number of the return has not been previously accepted. If you need further help please contact your software provider and/or transmitter.
903	A return has been previously filed using the spouse's Social Security number.	Please make sure that the Spouse's Social Security Number is correct.
906	The same Social Security number is being used as both the primary and the secondary number.	Please make sure that the Social Security numbers are correct.
999	The electronic return is not properly formatted.	Please contact your software provider and/or transmitter.